

## INSTRUCTIONS FOR COMPLETING IFTA RETURN

### FORM 55B - PART 1

- **COLUMN A – FUEL TYPE**  
Fill in columns B, C & D on lines indicated for each fuel type used this quarter.
- **COLUMN B – TOTAL MILES**  
Enter total miles traveled in ALL IFTA and NON-IFTA jurisdictions for each fuel type you are reporting. Round to WHOLE NUMBERS. This total should be identical to the total from Column B on Form 56.
- **COLUMN C – TOTAL GALLONS**  
Enter total gallons put into vehicle(s) in all IFTA and NON-IFTA jurisdictions for each fuel type. Round to WHOLE NUMBERS. This total should be identical to the total from Column E on Form 56.

**ROUNDING – ALL MILES AND GALLONS MUST BE ROUNDED TO WHOLE NUMBERS.**

**EXAMPLE: 767.3 MUST BE SHOWN AS 767 AND 767.9 MUST BE SHOWN AS 768.**

- **COLUMN D – MPG (Average Miles Per Gallon)**  
Divide Column B by Column C to compute average miles per gallon (MPG). Round to 2 decimal places (i.e. 6.556 must be shown as 6.56).

### FORM 56 Fuel Tax Computation

**\*\*\*\* REMEMBER TO CALCULATE SURCHARGES\*\*\*\*** Example: MPG is 4.34 Column A- KY, Column B- Total Miles 500, Column C- Total Taxable Miles 500, Column D- Taxable Gallons 115, Column E- Tax Paid Gallons 0, Column F- Net Taxable Gallons 115, Column G- Tax Rate .057, Column H- Tax Due/Credit – \$6.56 Column I- Interest if applicable, Column J- Total Due \$6.56  
**SURCHARGES ARE NEVER A CREDIT.**

- **COLUMN A – JURISDICTION AND FUEL TYPE**  
List each jurisdiction traveled during the reported quarter, the type of fuel used and surcharge when required.  
Example: Jurisdiction: Tennessee, Fuel Type: Diesel, Surcharge : All jurisdictions traveled with surcharge.
- **COLUMN B – TOTAL MILES – In Each Jurisdiction for Each Fuel Type**  
Enter the total miles traveled in each jurisdiction for each fuel type. (ROUND TO WHOLE NUMBERS).
- **COLUMN C – TOTAL TAXABLE MILES – In Each Jurisdiction for Each Fuel Type**  
Enter taxable miles traveled in each jurisdiction for each fuel type. ROUND TO WHOLE NUMBERS.  
Supporting documentation must accompany tax return when reporting non-taxable miles. All Tennessee miles are taxable.
- **COLUMN D – TAXABLE GALLONS**  
Divide the amount in Column C by the average miles per gallon from Column D Form 55B for each fuel type. ROUND TO WHOLE NUMBERS. For jurisdictions with a surcharge, enter total taxable gallons of all fuel types on surcharge line. Add Column D do not include surcharge gallons in total at the bottom of Form 56.

## INSTRUCTIONS FOR COMPLETING IFTA RETURN

### Page 2

- **COLUMN E – TAX PAID GALLONS – In Each Jurisdiction for Each Fuel Type**  
Enter the gallons purchased in each jurisdiction for the reporting period on which fuel taxes have been paid. **ROUND TO WHOLE NUMBERS.** It is not necessary to attach receipts to the tax returns. Receipts should be retained in your records.
- **COLUMN F – NET TAXABLE GALLONS**  
Subtract the amount in Column E from the amount in Column D, if E is greater than D, enter the credit figure in brackets. i.e. <50>. **ROUND TO WHOLE NUMBERS.**
- **COLUMN G – TAX RATE**  
Obtain tax rate for each fuel type and applicable surcharge rate from the tax rate matrix that is provided each reporting period and enter that rate.
- **COLUMN H – TAX DUE/CREDIT**  
Multiply the amount in Column F times the amount in Column G. Enter the amount in dollars and cents. Enter credit amounts in brackets. The amounts on the surcharge lines(s) Column D should be multiplied by the tax rate in Column G. SURCHARGES ARE NEVER A CREDIT.
- **COLUMN I – INTEREST**  
If the return is filed late, interest is due for each jurisdiction where tax is due. Multiply Column H by the monthly rate of .01 or 1% and enter amount. **DO NOT CALCULATE INTEREST ON CREDIT AMOUNTS.**
- **COLUMN J – TOTAL DUE/CREDIT**  
Total Columns H and I and enter. Enter credit amounts in brackets.

**ALL DOLLARS AND CENTS MUST BE CARRIED TO THREE DECIMAL PLACES AND THEN ROUNDED TO TWO DECIMAL PLACES.**

**EXAMPLE: \$82.565 MUST BE SHOWN AS \$82.57 AND \$74.511 MUST BE SHOWN AS \$74.51.**

### FORM 55 B - PART 2

- **COMPLETE LINES 12 THROUGH 17**
- If the amount on line 17 is a balance due, enter amount in the TOTAL AMOUNT DUE BOX on FORM 55A and attach payment.
- If the amount on line 17 is a credit balance equal to or greater than \$10.00, you may check the "Refund Request" block. A refund will be issued. If the credit balance is less than \$10.00 a credit will be available for your use on future tax returns. Credit balances must be used within eight quarters.
- **SIGNATURES FORM 55 B**  
The owner, partner, or corporate officer must sign the return. If the taxpayer authorized another person to sign the return, there must be a power of attorney on file with the Tennessee Department of Revenue, Motor Carrier Section. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.